

**City/County Planning Department  
Fees for FY 2007-08**

ITEM	DESCRIPTION	FY2007 Approved	FY2008 Approved
<b>Rezoning</b>			
	Residential, Not Multi-Family, 1 acre or less	\$250 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$250 per case, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Residential, Not Multi-Family or PDR, greater than 1 acre and less than 20 acres	\$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$2,250, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Residential, Not Multi-Family or PDR, greater than 20 acres	\$3,075, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	PDR, less than or equal to 30 acres	\$3,325, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$3,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	PDR, greater than 30 acres	\$3,575, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$4,500, plus \$55 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Office, Residential Multi-Family, Commercial, Industrial, or Research zones	\$3,875, plus \$65.00 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$3,875, plus \$65.00 per acre (rounded up), plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Re-Review Fees (applicable to all development applications)	Half of filing fee, up to \$3,500, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	Half of filing fee, up to \$5,000, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review
<b>Board of Adjustment Applications</b>			
	Custodial Care (single residential unit on same lot as primary residential unit, for custodial care purposes)	\$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$75, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Small Day Care Use Permit (up to 12 persons being cared for)	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Non-revenue Generating Single Family Use Permit (fences, etc.)	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$475, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	Wireless Communication Facilities Use Permit	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review

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ITEM	DESCRIPTION	FY2007 Approved	FY2008 Approved
<b>Board of Adjustment Applications</b>			
	Appeal	N/A	\$300, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	All Other BOA Applications (any other Use Permit, Variance, etc.)	\$1,200, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$1,200, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
<b>Major Special Use Permit Applications</b>			
	Wireless Communication Facilities Use Permit	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review	\$3,165, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs, plus \$5,000 for independent professional consultant review
	Traffic Impact Analysis (TIA) Use Permit	\$1,975, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$1,975, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
	All Other Major Special Use Permit Applications	\$1,975, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$1,975, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
<b>Site Plans</b>			
	Simplified Site Plan - Small (Less than 1000 s.f. of new building area/1 acre disturbed area/5% increase in parking area or minor amendments to site plan of record that do not involve changes to the SIA)	\$400, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$750, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee
	Simplified Site Plan - Large (More than 1000 s.f. of new building area/1 acre disturbed area or other improvements that do not qualify in other categories)	\$1,875, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$2,100, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee
	Minor Site Plan	\$2,750, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$2,750, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee

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<b>Site Plans</b>			
	Major Site Plan	\$3,400, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit, plus technology surcharge of 4%; plus surcharge for letter notice on those projects requiring governing body approval, plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$3,400, plus \$25 per 1000 square feet of gross building area (rounded up), or \$25 per lot, or \$25 per attached dwelling unit, plus technology surcharge of 4%; plus surcharge for letter notice on those projects requiring governing body approval, plans which do not require an initial re-review will be reimbursed 33% of the original review fee
	Re-Review Fees (applicable to all development applications)	Half of filing fee, up to \$3,500, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	Half of filing fee, up to \$5,000, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review
	Landscape Extensions	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 square feet in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 square feet in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%
<b>Subdivision Plats</b>			
	Preliminary Plat	\$3,400, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee	\$3,400, plus \$25 per lot, plus technology surcharge of 4%, plus surcharge for letter notice on those projects requiring governing body approval; plans which do not require an initial re-review will be reimbursed 33% of the original review fee
	Final Plats	Greater than 6 Lots: \$675, plus \$25 per lot, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee. Less than 6 Lots: \$150, \$25 per lot, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.	\$675, \$25 per lot, plus technology surcharge of 4%; plans which do not require an initial re-review will be reimbursed 33% of the original review fee.
	Exempt Final Plats	\$150, plus technology surcharge of 4%	\$75, plus technology surcharge of 4%
	Re-Review Fees (applicable to all development applications)	Half of filing fee, up to \$3,500, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review	Half of filing fee, up to \$5,000, plus technology surcharge of 4%, applicable following initial and first re-review and charged for each subsequent review

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<b>Subdivision Plats</b>			
	Landscape Extensions	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 square feet in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%	Major non-residential greater than 25,000 square feet in gross floor area - \$300, minor non-residential less than 25,000 square feet in gross floor area - \$150, residential \$75 per lot, plus technology surcharge of 4%
<b>Landscape Re-Inspection Fees</b>		\$100 plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$100 (for example: 1st -\$100, 2nd - \$200, 3rd -\$300, etc.)	\$100 plus technology surcharge of 4% for first re-inspection, for each subsequent re-inspection the fee will increase by \$104 (for example: 1st -\$104, 2nd - \$208, 3rd -\$312, etc.)
<b>Land Use Plan Amendment</b>		\$1,600, plus technology surcharge of 4%, plus surcharges for advertising and letter notice	\$2,000, plus technology surcharge of 4%, plus surcharges for advertising and letter notice
<b>Historic Preservation Fees</b>			
	Historic Landmark Designation	N/A	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice
	Certificates of Appropriateness	N/A	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice
	Historic Signs	N/A	\$150, plus technology surcharge of 4%, plus surcharges for advertising and letter notice
<b>Common Signage Plan Review</b>		\$150 plus technology surcharge of 4%	\$150 plus technology surcharge of 4%
<b>Street/Alley Closings and Renaming</b>		\$1,225, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs	\$1,250, plus technology surcharge of 4%, plus surcharges for advertising, letter notice and signs
<b>UDO Ordinance Text Amendment</b>		\$1,500, plus technology surcharge of 4%, plus surcharge for advertising	\$1,500, plus technology surcharge of 4%, plus surcharge for advertising
<b>Zoning and Business Verification Letters</b>		\$25, plus technology surcharge of 4%	\$15, plus technology surcharge of 4%
<b>Home Occupation Permit</b>		\$25, plus technology surcharge of 4%	\$25, plus technology surcharge of 4%
<b>Formal Letter of Interpretation</b>		\$40, plus technology surcharge of 4%	\$40, plus technology surcharge of 4%
<b>Vested Rights Determination</b>		\$475, plus technology surcharge of 4%	\$1,500, plus technology surcharge of 4%

**City/County Planning Department  
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ITEM	DESCRIPTION	FY2007 Approved	FY2008 Approved
<b>Surcharges</b>			
	Newspaper Advertising	Zoning Map Change, Land Use Plan Amendment: \$125; if case has to be heard by both governing bodies, \$190. BOA, Major Special Use Permit, Street Renaming or Street Closing, Vested Rights Determination, Certificates of Appropriateness and Historic Landmark Designations: \$90. UDO Text Amendment: \$190.	Zoning Map Change, Land Use Plan Amendment: \$125; if case has to be heard by both governing bodies, \$190. BOA, Major Special Use Permit, Street Renaming or Street Closing, Vested Rights Determination, Certificates of Appropriateness and Historic Landmark Designations: \$90. UDO Text Amendment: \$190.
	Letter Notice	Zoning Map Change, Land Use Plan Amendment, Major Site Plan, Preliminary Plat: \$90. BOA, Major Special Use Permit, Street Renaming or Street Closing, Certificates of Appropriateness and Historic Landmark Designations: \$50.	Zoning Map Change, Land Use Plan Amendment, Major Site Plan, Preliminary Plat: \$90. BOA, Major Special Use Permit, Street Renaming or Street Closing, Certificates of Appropriateness and Historic Landmark Designations: \$50.
	Signs	Zoning Map Change, BOA, Street Renaming or Street Closing: \$100. If multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake.	Zoning Map Change, BOA, Street Renaming or Street Closing: \$100. If multiple signs are necessary to adequately notify neighbors, multiple signs will be charged for at the case intake at the rate of \$100 per sign.
<b>Costs for Departmental Publications</b>		Publications presently available: \$5. Reproductions or new publications will be priced according to costs.	Publications presently available: \$5. Reproductions or new publications will be priced according to costs.
<b>Large Format Copies</b>		\$1/square foot (for example: 3 foot by 6 foot map equals 18 square feet, for a copying charge of \$18)	\$1/square foot (for example: 3 foot by 6 foot map equals 18 square feet, for a copying charge of \$18)
<b>Standard Color Maps</b>		\$15 (52 inches by 72 inches)	N/A

**Durham County Miscellaneous Fees for FY 2007-08**

<b>Department</b>	<b>Type of Fee</b>	<b>FY 2006-2007 Adopted Fees</b>	<b>FY 2007-2008 Approved Fees</b>
<b>Register of Deeds</b>	Copy Fees - uncertified copies	\$ .25 /page from Copier; \$.10 /page from Computer	same
	Copy Fee-Map	18x24 \$2.00, 11X17 \$3.00 (Kodak Printer)	same
	Instruments in General	\$14 1st page (\$3 each additional page)	same
	Deeds of Trust & Mortgages	\$14 1st page (\$3 each additional page)	same
	Non-Standard Document	\$25 plus recording fee	same
	Probate	\$2	same
	Plats	\$21 (plus \$5 for certified copy)	same
	Right of Way Plans	\$21 (\$5 each additional page)	same
	Certified Copies	\$5 1st page (\$2 each additional page)	same
	Comparison of copy for certification	\$5	same
	Notary Public Qualification	\$10	same
	Marriage Licenses:		
	Issuing a license	\$50	same
	Issuing a delayed certificate w/one certified copy	\$20	same
	Proceeding for correction w/one certified copy	\$10	same
	Certified Copies of Birth, Death and Marriages	\$10	same
	Well Permit (includes one water sample)	\$250	same
	Water Sample	\$50	same
	Well & Septic Tank Reports	\$200/report	same
	Septic System Improvement Permits:		
<b>Public Health</b>	Conventional Systems	\$140	same
	Low Pressure System Installation	\$525	same
	(includes monitoring)		
	Pump conventional permit	\$275	same
	Reconnection Permit	\$100	same
	Type V System (plan review)	\$15/connect	same
	Type V System (inspection)	\$115	same
	Type V System (monitoring)	\$10/connect/annual	same
	Application for Improvement Permit 0-2 acres	\$175	same
	Application for Improvement Permit 2-5 acres	\$200	same
<b>Environmental Health</b>	Application for Improvement Permit 5+ acres	\$225+\$10/acre	same
	Appeal Charge 0-2 acres	\$75	same
	Appeal Charge 2-5 acres	\$100	same
	Appeal Charge 5+ acres	\$125+\$10/acre	same
	Appeal of Permit Condition	\$100	same

**Durham County Miscellaneous Fees for FY 2007-08**

<b>Department</b>	<b>Type of Fee</b>	<b>FY 2006-2007 Adopted Fees</b>	<b>FY 2007-2008 Approved Fees</b>
<b>Public Health</b>	Individual Swimming Pool Fee	\$150/year	same
	Each additional swimming pool per complex	\$75	same
	Wading Pool or Spa Permit	\$40	same
	Pool Plan Review (includes initial permit)	\$200	same
	Tattoo Artist Permits	\$100	same
<b>Public Health</b>	Flu Mist Vaccine	\$34.00	same
<b>General Health Clinic</b>	Influenza Vaccine	\$25.00	same
	Hepatitis A Vaccine	\$92.00	same
	Hepatitis B Vaccine	\$75.00	same
	Meningococcal (MPSV4) Vaccine	\$87.00	same
	MMR Vaccine	\$55.00	same
	Meningococcal (MCV4) Vaccine	\$100.00	same
	Pneumonia Vaccine	\$31.00	same
	Pre-exposure Rabies Vaccine	\$162.00	same
	Rabies Titer	\$37.50	same
	Varicella Vaccine	\$86.00	same
	Herpes Zoster (shingles) Vaccine	\$175.00	same
	PPD	\$12.00	same
	Gun Permits	\$5-\$15	same
	Driver/ Criminal History Fees	\$5	same
	Fingerprinting Fees	\$10	same
	Report Copies	\$2	same
	Civil Process (In State)	\$15	same
	Civil Process (Out of State)	\$50	same
	State Prisoner Reimbursement	\$18	same
	State Inmate Backlog	\$40	same
<b>Sheriff</b>			

<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Achievement Academy of Durham</b> provides at-risk, low reading students currently living in poverty with the means to enable, enhance, and empower their lives and community by providing a program that supplies what they need to achieve a GED and post-secondary education. Funds will be used to hire an additional GED instructor.	\$ 5,000	\$ 30,000	\$ 10,000
<b>Alliance of AIDS Services (Durham Client Services program)</b> provides an enhanced system of support services designed to meet the needs of persons living with HIV/AIDS in Durham County. Clients are provided with support with obtaining and maintaining adequate housing and access to medical care. Funds will be used to offset personnel costs.	\$ -	\$ 30,000	\$ 15,000
<b>American Red Cross (Disaster Services program)</b> prepares, prevents, and responds to disasters in Durham County by educating citizens on preparedness for disasters and providing direct assistance with recovery after a disaster occurs. Direct assistance to families includes providing food, temporary shelter, clothing, and long term housing. Funds will be used to offset operational costs.	\$ 10,000	\$ 5,000	\$ 5,000
<b>Bushido Judo School</b> promotes harmonious development of human character through the martial art of Judo. Program offerings include Women's Self -Defense and Rape Prevention, Anti-bullying instruction, and Marital Arts Mentoring. Funds will be used to establish the Bushido Judo School at the Little River Community Complex.	\$ -	\$ 5,000	\$ -
<b>Child Advocacy Commission of Durham, Inc.</b> provides legal and advocacy assistance for children at risk of abuse, neglect, dependency, and delinquency. Through referrals, the agency provides counseling, mediation, negotiation, and direct representation before agencies and the court. Funds will be used to defray the agency's operational costs.	\$ 33,000	\$ 50,000	\$ 38,000
<b>Child Care Services Association</b> provides child care referral & consultation services, subsidies to help low & moderate income working families, support services that help child care providers operate more efficiently, technical assistance to child care centers and public policy research/advocacy of early care/education. The funds will be used to support a bilingual family support counselor position.	\$ 29,626	\$ 46,568	\$ 32,588
<b>Child &amp; Parent Support Services'</b> mission is to prevent child abuse and neglect in Durham County by (1) providing intensive home visiting services to families who have multiple stressors using the Parents as Teachers program, (2) connecting parents to available community resources in order to lower risk factors and increase protective factors, (3) connecting children to medical providers and ensuring that their immunizations are up-to-date, and (4) conducting child developmental screenings every six months. The funds will be used to support a Bilingual Support position.	\$ 9,240	\$ 16,000	\$ 10,164



<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Communities in Schools of Durham</b> requests funding for its <b>Incredible Years Parents and Children</b> program which addresses multiple risk factors that have been shown to be related to later development of delinquency, substance abuse, and violence by offering a twelve week parenting program to parents of students exhibiting significant behavior problems in grades K-2 at Eastway Elementary School. The agency requests financial support for funding the twelve week program for 24 families.	\$ -	\$ 26,981	\$ 5,450
<b>Coordinating Council for Senior Citizens</b> requests funding for its <b>Social &amp; Senior Center Services and Congregate Nutrition</b> programs. These programs serve Durham's older adults and caregivers by providing educational, social, and health promotion programs, by assisting them with accessing appropriate community resources, and by providing adults 60 and older with one well balanced meal per day.	\$ 128,429	\$ 200,000	\$ 128,429
<b>Doc Arts, Inc.'s Full Frame Documentary Film Festival</b> brings films, filmmakers, and film lovers, from around the world, together for four days in downtown Durham for a vibrant cultural experience. The agency requests financial support to fund the Volunteer and Outreach Coordinator position(s) for the production of the 11th Annual Full Frame Documentary Film Festival.	\$ -	\$ 5,000	\$ -
<b>Dominion Ministries, Inc.</b> requests funding for its <b>Support Drug and Alcohol Free Community Coalition</b> program. The program will implement strategies to address: (1) the link between school violence, suspension, dropout incidences, juvenile crime, and substance abuse (2) the absence of adult supervision in the lives of youth who have engaged in risky behaviors, and (3) the local commercial outlets that sell alcohol and tobacco products to minors.	\$ -	\$ 26,418	\$ -
<b>Downtown Durham Athletic Association</b> provides athletic opportunities and health and nutrition education to inner city youth. The agency will provide a supportive network for children and their parents in downtown Durham by offering various youth sports programs. Downtown Durham Athletic Association requests funds for program infrastructure and equipment expenses.	\$ -	\$ 21,000	\$ -
<b>Durham Companions</b> primary purpose is to break the cycle of juvenile delinquency. Durham Companions matches troubled youth with an adult volunteer for one year to help redirect their lives. While in the program, troubled youth receive tutoring, ongoing encouragement and support to stay in school, and preparation for and assistance in finding employment. The agency requests funds to defray operational expenses.	\$ 4,512	\$ 15,000	\$ 5,000
<b>Durham Council for Children with Special Needs</b> goal is to ensure that children from birth to age five with special needs receive services to enable them to reach their potential. The agency provides intervention services and services to support parents. The agency is requesting funds for its core operational expenses.	\$ 10,000	\$ 13,000	\$ 10,500

<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Durham County Teen Court and Restitution's</b> mission is to offer prevention & intervention strategies that hold youth accountable for their offenses, provide resources to families, and recognize victim's rights. Teen Court educates youth about the legal system and the consequences of criminal behavior in order to deter youth from criminal behavior and to reduce recidivism. The agency requests funds for general operating support.	\$ 35,000	\$ 35,000	\$ 35,000
<b>Durham Crisis Response Center</b> works with the community to end domestic and sexual violence through advocacy, support, education, and prevention. The agency requests funding to support the operation of its (1) full-time emergency shelter, (2) 24-hour crisis support services, (3) assistance to nonresidential clients, and (4) community education services.	\$ 48,200	\$ 54,200	\$ 50,610
<b>Durham Literacy Center</b> requests funding for its <b>Adults Literacy</b> program which improves the functional literacy skills of Durham adults by providing one-on-one tutoring in basic reading, writing, math, computation skills, problem solving skill, and health. Funds would be used for program personnel and operational expenses including staff, recruitment and training of volunteer tutors, instructional technology, and training materials.	\$ 14,215	\$ 55,000	\$ 29,415
<b>Durham Literacy Center</b> requests funding for its <b>Teen Career Academy</b> program. The program equips 16 to 18 school dropouts with the knowledge, motivation and skills necessary to advance their lives and contribute positively to society. Teen Career Academy assists youth with 9th grade and above skills with obtaining their GEDs. Funds will be used for salaries, facilities, equipment, materials, and general operating expenses.	\$ 15,200	\$ 47,000	\$ -
<b>Durham's Partnership for Children</b> requests funding for its <b>Grant Writing and Development</b> program which seeks to increase resources for services to children of ages 0-5 and their families. The program will conduct targeted community-need analyses and subsequently pursue appropriate grant opportunities that would provide funding to address the identified needs. This program is designed to ultimately create funding opportunities and subsequent financial support for programs providing direct services to children and their families ages 0-5.	\$ -	\$ 30,000	\$ 15,000
<b>El Centro Hispano, Inc.</b> requests funding for its <b>Youth and Community Resources</b> programs. The youth program will serve youth aged 12-20 by providing a bilingual tutoring program, weekly skill building trainings, educational workshops, and group discussions on key topics. The Community Resources program will provide key services and community links to Durham County Latino residents. Funds will be used to defray personnel costs for the two programs.	\$ 10,000	\$ 40,000	\$ 25,000

## FY 2007 - 2008 Nonprofit Funding Process

Organization Proposed Program	FY 06-07 Adopted Budget	FY 07-08 Requested Budget	FY 07-08 BOCC Adopted Budget
<b>Ellebre Creek Watershed Association</b> requests funding to support its efforts to (1) restore native flora, habitat, and riparian vegetation in the Ellebre Creek Watershed Association's 17-Acre Wood Preserve, (2) enhance the preserve's wetland gardens, (3) provide environmental education opportunities to Durham's citizens, and (4) assist in protecting water quality in Ellerbe Creek. Funds will be used to support a variety of operational functions.	\$ -	\$ 12,820	
<b>Eno River Association</b> is dedicated to the preservation of the Eno River Valley by sponsoring educational presentations and historic & scientific research concerning the Eno River Valley. The agency requests funding for its annual <b>Festival on the Eno</b> . Funds will be used to provide Park & Ride bus transportation to and from the County Stadium.	\$ 12,350	\$ 15,000	\$ 12,967
<b>The Food Bank of Central &amp; Eastern NC</b> accumulates and distributes high quality perishable and non-perishable food and non-food essentials to nonprofit agencies serving the hungry. The agency requests funding to support its operating expenses.	\$ 10,000	\$ 20,000	\$ 15,000
<b>Futures For Kids, Inc.</b> requests funding to provide Durham middle and high school students with ongoing connections to Durham and North Carolina's business community through a technology-based program which will include 200 volunteers from the business community who will serve as online career mentors. The purpose of this program is to show students the relevance of high school graduation to career goals. Funds will be used to support operational expenses.	\$ -	\$ 24,000	\$ -
<b>Genesis Home</b> requests funding for its <b>Family Matters</b> program which moves families from homelessness to housing through a program that utilizes case management support and life skills training to help clients prepare for independence. Funding will be used to underwrite the cost of housing and supportive services for families participating in Genesis Home's Family Matters program.	\$ 22,000	\$ 24,000	\$ 23,100
<b>Inter-Faith Food Shuttle</b> recovers, prepares, and distributes wholesome, perishable food for the area's poor, hungry, homeless, and citizens of low-income with chronic illnesses who use Lincoln Community Health Center. The agency requests funding to support the costs of transporting the food and to partially support personnel costs.	\$ 5,000	\$ 15,000	\$ 10,000
<b>John Avery Boys &amp; Girls Club, Inc.</b> requests funding for its <b>Project Learn</b> program. Project Learn is an educational enhancement program that provides disadvantaged youth aged 6-18 from at-risk neighborhoods with mentoring, tutoring, high-yield learning activities, and one-on-one and group work. The grant funds will be used for personnel costs.	\$ 40,000	\$ 60,000	\$42,000
<b>Lakewood History Center, Inc.</b> requests funding for its efforts to document the cultural heritage of Durham; the first year will focus on the Lakewood neighborhood of Durham. Grant funds will be used to collect and curate historical data that will be edited and compiled for publication.	\$ -	\$ 5,000	\$ -

<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Learning Assistance, Inc.</b> requests funding for its <b>Community Learning Center Literacy Initiative</b> which will be a collaborative effort to provide computer-based literacy, academic enhancement, and recreational activities for at-risk low income youth in grades K-12. The requested funds will be used to provide educational resources, technology resources, and materials and supplies for the implementation of the Initiative.	\$ -	\$ 96,957	\$ -
<b>Love &amp; Respect Recovery Transitional House</b> provides housing to homeless men and women who have substance abuse issues. Love & Respect provides its residents with life skills and money and anger management training using the 12 step concept. The grant funds will be used for various functions related to the agency's mission and goals.	\$ -	\$ 50,000	\$ -
<b>Meals on Wheels of Durham, Inc.'s</b> mission is to provide nourishment to those people who cannot provide for themselves. The agency requests funding in order to subsidize the cost of providing home-delivered meals to low-income adults who are under 60 years of age.	\$ 9,975	\$ 12,000	\$ 10,473
<b>Mrs. Jennie's Place, Community Enrichment Center</b> requests start-up funds in its efforts to create transitional housing for women with mental illnesses and substance abuse issues. Mrs. Jennie's Place is organized in a manner which ensures that treatment, education, and employment opportunities are available and obtained for all women who come to the Center.	\$ -	\$ 5,000	\$ -
<b>Nehemiah Community Empowerment Corporation</b> requests funding for its <b>Nehemiah's Kitchen</b> program which provides clients with a free carryout bagged lunch and access to a free clothes closet and a weekly life empowerment seminar. Grant funds will be used to fund staff salaries and to expand services by increasing the number of days that meals are provided and adding new components of service, such as a GED instruction program.	\$ -	\$ 35,000	\$ -
<b>Operation Breakthrough Inc.</b> assists low-wealth families in Durham with becoming more economically self-sufficient by providing (1) the family empowerment action to self-sufficiency program, (2) early childhood educational services, and (3) education regarding energy conservation in order to reduce energy consumption and expenses. Funds will be used to support the agency's indirect costs.	\$ 100,000	\$ 100,000	\$ 100,000
<b>Piedmont Wildlife Center</b> requests funding to provide wildlife rehabilitation services and to educate and inform Durham County residents about wildlife issues and concerns. Piedmont Wildlife Center will provide County officials with data about wildlife diseases found in local wildlife that may pose a threat to public health. Funds will be used to offset personnel and operational costs.	\$ 5,000	\$ 20,000	\$ 5,000

<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Planned Parenthood of Central North Carolina</b> requests funding for its <b>Health Center</b> and <b>Teen Peer Education Program</b> . The Health Center provides quality, affordable reproductive healthcare to low income women and men in Durham County. The Teen Peer Education program provides medically accurate, factual information about adolescent health issues to Latino youth in Durham County who, in turn, pass the information to their peers. Funds will be used to provide healthcare services and to defray the costs associated with the Peer Education Program.	\$ 20,000	\$ 20,000	\$ 20,000
<b>Preservation Durham</b> requests funding for identifying , documenting, designating, and nominating Durham County's historic rural communities to the National Register of Historic Places.	\$ -	\$ 15,000	\$ -
<b>Project Graduation</b> requests funding for its annual graduation event. The agency provides an all-night, safe, and sober celebration for the graduates of Durham Public Schools and their guests. Funds will assist with paying for venue rental fees, commemorative tee shirts, and entertainment costs.	\$ 4,200	\$ 5,700	\$ 4,200
<b>Salvation Army</b> requests funding to provide (1) athletic activities to youth during the later afternoon and evening hours (2) train and mentor participants in life skills for personal growth and development, (3) provide one-on-one tutoring, and (4) career coaching. Grant funds will be used for operational and personnel expenses.	\$ -	\$ 50,000	\$ 15,000
<b>SeeSaw Studio</b> is an after school venue for youth in Durham that provides training and practical experience in art, design, and business. Funds will be used to provide direct instruction by studio staff and professional artists, supplies and materials, and equipment and workspace.	\$ 5,000	\$ 12,000	\$ 5,250
<b>Senior Counseling for Employment, Inc.</b> requests start-up funds for its program which will help senior citizens seeking gainful employment find suitable employment by linking active seniors with area employees. The start-up funds will be used to acquire liability insurance, to purchase necessary equipment, and to fund appropriate marketing endeavors.	\$ -	\$ 5,000	\$ -
<b>Senior PHARMAssist's</b> mission is to promote healthier living for Durham seniors by helping them obtain and better manage needed medications and by providing health, education, community referral, and advocacy. Funds will be used to support the agency's general operating budget.	\$ 94,264	\$ 94,264	\$ 94,264
<b>Threshold</b> provides prevocational training, supported employment opportunities, life skills development, housing support, and educational, social, and recreational activities to adults with severe mental illnesses.	\$ -	\$ 5,000	\$ -

<b>FY 2007 - 2008 Nonprofit Funding Process</b>			
<b>Organization Proposed Program</b>	<b>FY 06-07 Adopted Budget</b>	<b>FY 07-08 Requested Budget</b>	<b>FY 07-08 BOCC Adopted Budget</b>
<b>Triangle Radio Reading Services</b> provides access to local news and information from the print media to the elderly, blind, and print impaired living in the greater Triangle area. Funds will be used to purchase technical supplies which are necessary to disseminate information to the blind and print impaired individuals.	\$ 4,275	\$ 7,000	\$4,488
<b>Urban Ministries of Durham's</b> mission is to provide emergency food, shelter, clothing, and supportive services to Durham citizens in need. The Shelter offers support services to assist each individual to achieve his or her own highest level of self-sufficiency. Funds will be used to support the Community Kitchen and Shelter operations.	\$ 160,000	\$ 205,000	\$ 185,000
<b>Victorious Community Development Corporation</b> requests funding for its <b>After School Enrichment Program</b> . The program is designed to offer a holistic approach to academic success for students who have been deemed academically challenged and/or rated as Level 1 or 2 performers according to the NC Department of Instruction standards.	\$ -	\$ 15,000	\$ 10,000
<b>The Volunteer Center of Durham</b> requests funding for its <b>Greater Durham Mentoring Alliance (GDMA)</b> program. GDMA will bring approximately 50 identified programs in Durham that utilize mentors under one umbrella in the interest of sharing resources, maximizing efficiency, and identifying gaps in service. The funding will offset year-one start-up costs for the program.	\$ -	\$ 20,000	\$ 16,666
Organizations funded in FY07 without an FY08 request	\$ 245,904	--	--
	<b>\$ 1,090,390</b>	<b>\$ 1,699,908</b>	<b>\$ 988,564</b>

## Statement of Revenues, Expenditures, and Changes in Fund Balance

### General Funds

	FY 2005-2006 Actual	FY 2006-2007 Estimate	FY 2007-2008 Budget
<b>Revenues</b>			
Taxes	227,576,085	229,860,477	246,976,528
Licenses and permits	736,764	838,284	832,000
Intergovernmental revenues	31,989,765	103,667,102	73,324,549
Contributions and Donations	-	-	909,829
Investment and rental income	5,859,937	4,662,672	4,062,935
Charges for service	39,268,675	22,716,275	17,843,634
Other revenues	12,917,685	14,504,759	37,475,528
Fund Balance appropriated			19,209,735
<b>Total revenues</b>	<b>318,348,911</b>	<b>376,249,569</b>	<b>400,634,738</b>
<b>Expenditures</b>			
General government	25,829,763	28,210,048	47,034,263
Public safety	41,348,203	43,802,283	46,101,830
Transportation	12,500	12,500	12,500
Environmental protection	2,411,854	2,713,208	3,413,785
Economic and physical development	2,821,303	3,088,716	4,380,168
Human services	93,770,442	150,722,636	126,459,072
Education	89,560,342	96,175,983	102,687,849
Cultural and recreational	8,213,661	9,222,423	11,258,150
Nondepartmental	15,342,913	15,366,626	4,716,080
<b>Total expenditures</b>	<b>279,310,981</b>	<b>349,314,423</b>	<b>346,063,697</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>39,037,930</b>	<b>26,935,146</b>	<b>54,571,041</b>
<b>Other financing sources (uses)</b>			
Transfers in	4,654,024	6,289,861	5,853,759
Transfers out	(38,072,605)	(33,083,311)	(37,401,400)
Proceeds from issuance of installment purchases	2,105,000	2,160,000	
<b>Total other financing sources (uses)</b>	<b>(31,313,581)</b>	<b>(24,633,450)</b>	<b>(31,547,641)</b>
<b>Net change in fund balances</b>	<b>7,724,349</b>	<b>2,301,696</b>	<b>3,813,665</b>
<b>Fund Balance - beginning, previously reported</b>	<b>67,536,591</b>	<b>75,260,940</b>	<b>77,562,636</b>
<b>Prior period adjustment</b>			
	<b>67,536,591</b>	<b>75,260,940</b>	<b>77,562,636</b>
<b>Fund Balance - ending</b>	<b>\$75,260,940</b>	<b>\$77,562,636</b>	<b>\$81,376,301</b>

\*The Intergovernmental revenues and Human Services function excludes pass-through funding.

The 2006-07 Estimate column is based on unaudited end of the year estimations at the time of publication.

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Special Revenue Funds

	FY 2005-2006 Actual	FY 2006-2007 Estimate	FY 2007-2008 Budget
<b>Revenues</b>			
Taxes	4,312,002	4,353,656	5,164,362
Licenses and permits	4,576,010		
Intergovernmental revenues			
Investment and rental income	410,616	31,347	10,201
Charges for service	1,653,560	1,394,138	1,274,211
Other revenues			
Fund Balance appropriated		283,000	238,221
<b>Total revenues</b>	10,952,188	5,779,141	6,686,995
<b>Expenditures</b>			
General government	43,925		
Public safety	6,243,232	4,140,874	4,688,838
Transportation			
Economic and physical development	313,264	307,162	585,872
Environmental protection			
Human services			
Education			
Cultural and recreational			
Nondepartmental			
Debt service			
Principal retirement			
Interest and fiscal charges			
<b>Total expenditures</b>	6,600,421	4,448,036	5,274,710
<b>Excess (deficiency) of revenues over (under) expenditures</b>	4,351,767	1,331,105	1,412,285
<b>Other financing sources (uses)</b>			
Transfers in	0		
Transfers out	(1,119,570)	(1,573,606)	(1,412,285)
<b>Total other financing sources (uses)</b>	(1,119,570)	(1,573,606)	(1,412,285)
<b>Net change in fund balances</b>	3,232,197	(525,501)	(238,221)
<b>Fund Balance - beginning</b>	7,791,498	11,023,695	10,498,194
<b>Fund Balance - ending</b>	\$11,023,695	\$10,498,194	\$10,259,973

The 2006-07 Estimate column is based on unaudited end of the year estimations at the time of publication.



**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Debt Service Fund**

	FY 2005-2006 Actual	FY 2006-2007 Estimate	FY 2007-2008 Budget
<b>Revenues</b>			
Taxes			
Licenses and permits			
Intergovernmental revenues			
Investment and rental income	119,366	76,461	76,717
Charges for service	254,526	246,321	237,731
Other revenues		1,074,496	
Fund Balance appropriated			49,999
<b>Total revenues</b>	<b>373,892</b>	<b>1,397,278</b>	<b>364,447</b>
<b>Expenditures</b>			
General government			
Public safety			
Transportation			
Economic and physical development			
Environmental protection			
Human services			
Education			
Cultural and recreational			
Nondepartmental			
Debt service			
Principal retirement	23,163,537	24,680,968	24,673,165
Interest and fiscal charges	12,771,432	14,485,408	14,873,064
Other debt service		464,529	575,892
<b>Total expenditures</b>	<b>35,934,969</b>	<b>39,630,905</b>	<b>40,122,121</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(35,561,077)</b>	<b>(38,233,627)</b>	<b>(39,757,674)</b>
<b>Other financing sources (uses)</b>			
Transfers in	35,479,374	38,277,847	39,757,674
Transfers out			
<b>Total other financing sources (uses)</b>	<b>35,479,374</b>	<b>38,277,847</b>	<b>39,757,674</b>
<b>Net change in fund balances</b>	<b>(81,703)</b>	<b>44,220</b>	<b>(49,999)</b>
<b>Fund Balance - beginning</b>	<b>137,544</b>	<b>55,841</b>	<b>100,061</b>
<b>Fund Balance - ending</b>	<b>\$55,841</b>	<b>\$100,061</b>	<b>\$50,062</b>

The 2006-07 Estimate column is based on unaudited end of the year estimations at the time of publication.

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# CAPITAL IMPROVEMENT PLAN (CIP) OVERVIEW

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*Note: The following is presented as supplementary information to the fiscal year 2007–2008 annual operating budget as a convenience to the reader. A separate CIP and financial plan is published every two years and is available at [www.durhamcountync.gov](http://www.durhamcountync.gov) or by contacting the Budget Office at (919) 560-0017.*

## **Background**

The County maintains a 10-year Capital Improvement plan (CIP), which is fully updated every two years. The last major update of the plan was approved in June 2007 for fiscal years 2008-2017. The plan itself provides a blueprint which the County uses to meet the growing facility needs of the schools, libraries, museum, court system, public safety, human service agencies, and open space. The CIP also provides a financial overview of the financing options for the existing capital projects as well as those not yet implemented capital projects projected in the 10-year plan.

## **Description of Process**

While it presents a 10-year plan, the projects and estimated costs are subject to change. Financing options are reviewed, as well as the projects and their estimated costs by an internal CIP committee composed of representatives from the County Manager's Office, Budget, Finance, Information Technology, General Services, Fire Marshall and Engineering departments. The Board of County Commissioners approves the CIP separately from the Annual Operating Budget. Projects in the CIP are linked to the Annual Operating Budget through annual debt service appropriations and County contribution funding (pay-as-you-go). These annual appropriations are detailed each budget year in the Capital Financing Plan Fund and Debt Service Fund sections of the budget document.

## **Impact of CIP on Operating Budget**

When capital projects come online, they have potential new costs which can include: new personnel and operating expenses such as utilities, technology, security, and maintenance. The CIP does not fund related operational costs, rather, they are considered in the annual budget request for the department managing the capital project. In years where capital improvement projects are completed or become operational, special attention is given to the potential impacts on the budget process. This is assessed on a per project basis with the potential impact planned by the lead agency on the project and other relevant departments such as Information Technology and General Services who respectively support the technology and maintenance needs of buildings and staff. For instance, the opening of two regional libraries in the FY2006-2007 budget translated into additional staff and operating support in the Library system annual operating budget. Other affected departments plan their budget requests in line to ensure they can provide services to any new or expansion items realized through completion of CIP projects.

## **Project Listing**

The summary table on the following page includes projects and projected annual costs from the CIP. Greater detail on all projects, timelines, and costs is available in the separate publication "Durham County Capital Improvement Plan Fiscal Years 2008–2017". For more information about the Durham County CIP, email [budget@durhamcountync.gov](mailto:budget@durhamcountync.gov) or visit the Durham County website at [www.durhamcountync.gov](http://www.durhamcountync.gov).

Durham County  
2008-2017  
Capital Improvement Plan Summary of Projects

Project	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Grand Total*
New Justice Center	\$19,887,869	\$17,405,364	\$27,291,492	\$32,184,413	\$0	\$0	\$0	\$0	\$0	\$0	\$109,590,593
Judicial Building Renovation	\$471,600	\$0	\$1,381,010	\$346,240	\$4,250,028	\$7,623,820	\$0	\$0	\$0	\$0	\$14,704,570
IT-ERP Finance System	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$0	\$6,465,000
IT-Replacement Sched.	\$1,620,600	\$1,625,060	\$1,692,480	\$1,021,100	\$2,172,960	\$1,440,680	\$1,281,600	\$1,660,160	\$1,952,480	\$1,272,100	\$21,230,120
IT-Telecommunications System (Voice Over IP)	\$0	\$475,000	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000	\$0	\$2,460,000
Animal Control Facility	\$677,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,395,199
County Stadium	\$162,361	\$2,846,105	\$1,491,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500,000
EMS-Station #5	\$0	\$0	\$0	\$0	\$1,281,556	\$0	\$0	\$0	\$0	\$0	\$1,301,556
Sheriff-Training Center & Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$1,659,166	\$2,412,172	\$0	\$0	\$4,071,339
CJRC Renovation	\$335,101	\$3,045,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,882,496
Open Space & Farmland Preservation	\$550,000	\$550,000	\$650,000	\$650,000	\$750,000	\$750,000	\$850,000	\$850,000	\$0	\$0	\$9,821,000
Timberlake Rail Trail	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$50,000	\$400,000	\$400,000	\$0	\$2,350,000
Human Services Complex	\$28,624,044	\$21,566,400	\$24,194,509	\$20,086,865	\$557,042	\$0	\$0	\$0	\$0	\$0	\$102,975,501
DTCC-Newton Bldg Expansion	\$1,360,000	\$2,320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000,000
DTCC-Campus Improvements	\$2,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,200,000
DTCC-Northern Durham Center Expansion	\$580,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
DTCC-Main Campus Expansion	\$2,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Durham Public Schools	\$55,476,874	\$59,437,423	\$118,952,457	\$60,958,596	\$62,264,414	\$5,687,880	\$57,548,980	\$57,548,980	\$57,548,980	\$57,548,980	\$724,139,779
Main Library Renovations	\$717,282	\$0	\$1,523,198	\$3,594,588	\$5,736,466	\$0	\$0	\$0	\$0	\$0	\$11,571,533
South Regional Branch Library	\$4,086,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,774,102
Southwest Branch Library	\$3,381,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,671,946
Waste Water Treatment Plant Improvements	\$15,450,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,077,565
Collection System Rehabilitation	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$6,400,000
Reused Waste Water Facilities	\$3,700,000	\$0	\$1,000,000	\$0	\$0	\$0	\$75,000	\$925,000	\$0	\$0	\$6,050,000
Boardroom Technology Upgrade	\$650,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$770,000
Admin. Bldg. Refurb	\$626,750	\$343,510	\$0	\$0	\$788,288	\$3,445,313	\$0	\$0	\$0	\$0	\$5,203,860
Main St. Parking Deck	\$0	\$0	\$0	\$0	\$0	\$1,083,016	\$7,580,506	\$7,580,506	\$0	\$0	\$16,244,028
New Hope Creek	\$1,064,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564,000
EMS Station #1 Bay	\$315,000	\$0	\$508,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$823,000
NC Museum of Life & Science BioQuest	\$1,612,473	\$2,558,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,140,812
Civic Center	\$824,323	\$575,000	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,799,323
Sheriff-Detention Center Addition	\$0	\$0	\$0	\$0	\$1,823,094	\$19,950,840	\$0	\$0	\$0	\$0	\$22,041,127
<b>Grand Total</b>	<b>\$146,674,364</b>	<b>\$114,247,650</b>	<b>\$181,084,679</b>	<b>\$120,841,802</b>	<b>\$80,123,848</b>	<b>\$40,931,549</b>	<b>\$69,545,252</b>	<b>\$71,876,818</b>	<b>\$62,026,460</b>	<b>\$59,321,080</b>	<b>\$1,178,218,450</b>

\* Grand Total column includes previous years funding amounts for projects not shown on this page

# Durham County Fiscal Policies

The County's long-term financial goal is to maintain its Triple A bond rating. Some factors required for a Triple A bond rating (e.g., a stabilized rate of population growth and diversification of the County's tax base) can be influenced, but not controlled by county government. However, the county government should insure that factors under its control--the quality of its financial and overall management--meet the standards required of highly rated communities. Characteristics of the County's financial operation should not stand in the way of the County's maintaining its Triple A bond rating. Durham County operates on a sound financial basis, as indicated by its triple A bond rating with Moody's Investors Service, Inc., Standard and Poor's Corporation and the North Carolina Municipal Council. The bond rating serves as a shorthand statement of a locality's economic, financial and managerial condition.

Municipal bond ratings represent the business community's assessment of the investment quality of a local government. The most obvious advantage of a Triple A bond rating is the ability of Durham County to successfully market its bonds when required and by borrowing money at lower, more favorable interest rates than communities with lesser ratings. Since bond ratings are based on demonstrated managerial competence and financial health, high bond ratings also relate to economic development activities and provide citizens with an indication of the quality of their local government. The following financial policies are consistent with the standards associated with the highest bond ratings available. For the complete list of financial policies, contact the Finance Department at (919) 560-0035.

## **Policy I: Fund Balance**

- 1.01 Durham County's Undesignated General Fund Balance will be maintained to provide the County with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.
- 1.02 The Undesignated General Fund Balance should not be used to support recurring operating expenditures outside of the current budget year. Use of the Undesignated General Fund Balance shall be done only to cover a shortfall in revenues. When a revenue shortfall requiring the use of the Undesignated General Fund Balance occurs, the County will increase its General Fund revenues through appropriation of undesignated fund balance or decrease its expenditures. The latter method will be used when preventing the use of Undesignated General Fund Balance two consecutive fiscal years in a row to subsidize General Fund operations.

The Undesignated General Fund Balance will be provided as follows:

- 1.03 An Undesignated General Fund Balance will be maintained at a level sufficient to provide for temporary financing of unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from a termination of or a decline in revenue sources.
- 1.04 The Undesignated General Fund Balance goal will be eight percent (8.00%) of total actual prior fiscal year expenditures. These funds can only be appropriated by a resolution of the BOCC.
- 1.05 In the event the Undesignated General Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the County shall restore the Undesignated General Fund Balance to the prior years balance within two (2) fiscal years following the fiscal year in which the event occurred. To the extent additional funds are necessary to restore the Undesignated General Fund balance to that level, such funds will be provided in at least two approximately equal contributions to be provided during each fiscal year but no later than June 30. This process would begin the first fiscal year following the fiscal year in which the event occurred.
- 1.06 Funds in excess of the annual requirements of Policy No. 1.05 above may be considered to supplement "pay as you go" capital outlay expenditures or as additions to fund balance to be utilized at a future date.
- 1.07 A Total Fund Balance ratio of 15% (LGC requires 8%) shall be the goal.

## **Policy II: Fiscal Planning**

- 2.01 The County Manager shall submit to the BOCC a proposed annual budget with his recommendations and shall execute the budget as finally adopted.

- 2.02 The County Manager will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30 and in conformity with the Local Budget and Fiscal Control Act.
- 2.03 The County Manager will prepare a budget, which is consistent within the guidelines established by the Government Finance Officers Association (GFOA) in its Distinguished Budget Award Program.
- 2.04 The County Manager shall provide annually a Budget Preparation Schedule outlining the preparation timelines for the proposed budget.
- 2.05 Budget packages for the preparation of the budget including forms and instructions shall be distributed to County departments to complete. Department heads and elected officials shall prepare and return their budget proposals to the Budget Officer as required in the Budget Preparation Schedule.
- 2.06 The proposed budget will contain the following:
  - a) Revenue estimates by major category.
  - b) Expenditure estimates by department and functional levels.
  - c) Debt service summarized by issues detailing principal and interest amounts by fund.
- 2.07 The proposed budget will also contain information regarding:
  - a) Proposed personnel staffing levels.
  - b) A detailed schedule of additional capital needs.
  - c) A summary schedule of capital projects.
  - d) Any additional information, data, or analysis requested of management by the BOCC.
- 2.08 The proposed budget will be balanced (e.g., estimated revenues plus appropriated fund balance equaling estimated expenditures).
- 2.09 The BOCC will adopt the budget for the subsequent fiscal year no later than June 30th.
- 2.10 Three quarterly reports on the status of the General Fund budget (budget to actual) and trends will be prepared by the Budget Officer and presented to the BOCC within forty-five (45) days of the end of the first, second and third quarters. The report will provide the BOCC with projections through the end of the current fiscal year.
- 2.11 Budgeting procedures will conform to the Local Government Budget and Fiscal Control Act.
- 2.12 Alternatives for improving the efficiency and effectiveness of the County's functions and programs and the productivity of its employees will be considered during the budget process.
- 2.13 Duplication of services and inefficiencies in the delivery of these services should be eliminated wherever they are identified. The County will continue to examine alternative service delivery options for all County functions.
- 2.14 Performance measurement and productivity indicators will be integrated into the budget process where appropriate.
- 2.15 The County will fund current expenditures with current revenues and other recurring funding revenue sources.
- 2.16 The County will not balance the current budget at the expense of meeting future years' expenditures, such as accruing future years revenues or rolling over short-term debt to avoid planned retirement.
- 2.17 If a deficit is projected during any fiscal year, the County will take steps to reduce expenditures, increase revenues or consider using the Undesignated General Fund Balance to the extent necessary to ensure continued compliance with the Local Budget and Fiscal Control Act.
- 2.18 The County will annually appropriate a contingency amount within the budget to provide for increases in costs of providing services and unanticipated needs that may arise throughout the fiscal year.
- 2.19 The contingency amount will be established at a minimum of .075% and not more than one-quarter percent (.25%) of the estimated General Fund revenues (net of pass through dollars) for the fiscal year in which the contingency amount is dedicated. The contingency amount budgeted can only be allocated to other functions (activities) within the budget by the BOCC.
- 2.21 Department heads and elected officials are required to monitor revenues and expenditures in relation to their department's (agency's) budgeted amount. This is to ensure that the actual revenue

- sources are as projected for funding resources and to prevent exceeding their total departmental expenditure budget.
- 2.22 The County will maintain the assets identified in the Capital Plant and Equipment Replacement Schedule at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:
- a) Developing and maintaining a five-year plan for (1) fleet and (2) capital equipment with a value greater than \$5,000 and will consider the approval of capital equipment in concert with this adopted plan.
  - b) Providing for adequate maintenance in the annual operating budget of such capital plant and equipment through the use of an adopted Capital Improvement Plan and Capital Plant and Equipment Replacement Schedule.
  - c) Providing for adequate maintenance of capital plant and equipment replacement under \$5,000 in the annual operating budget through the use of a Capital Plant and Equipment Replacement Schedule.
- 2.23 The County will not establish a trend of using the Undesignated General Fund Balance to finance current operations.
- 2.24 The County shall establish Memorandums of Understanding with its component unit(s) regarding the amount of annual General Fund support received each fiscal year.

**Policy III: Revenues and Collections**

- 3.01 The County's goal is a revenue system balanced between ad-valorem taxes, other local taxes, licenses and permits, intergovernmental, investment and rental, charges for services and other revenue sources.
- 3.02 Major revenue sources should provide for the following principles:
- a) Vertical Equity: Revenue sources should provide appropriate treatment of taxpayers at different levels of economic well being.
  - b) Horizontal Equity: Revenue sources should treat taxpayers with the same income or wealth equally.
  - c) Neutrality: Revenue sources should not unduly influence economic decisions by consumers or businesses.
  - d) Administrative and Compliance Costs: Revenue administration and enforcement should not absorb an undue percentage of total revenues.
- 3.03 The County will monitor all taxes to insure they are equitably administered and collections are timely and accurate.
- 3.04 Fees and charges should be based on benefits and/or privileges received from the County or based on costs of a particular service.
- 3.05 Periodically, the County will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other attendant costs. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
- 3.06 The County will revalue all property at least every eight years to be effective as of January 1 the tax year. Real property revaluations shall be based on market value and follow standards established by the International Association of Assessing Officers.
- 3.07 Personal property assessments are set on an annual basis, as of January 1, based on the market value of the property. Nationally recognized valuation guides, North Carolina Department of Revenue Trending Schedules, and market based appraisals are used to establish market value.
- 3.08 The county will provide, as appropriate, funding or tax exemptions to churches and governmental entities pursuant to the state and local guidelines. Other charitable or beneficial activities may be subsidized through direct grants irrespective of whether or how much property they own. Such grants should be part of the annual appropriation process and based on such consideration as benefits to the County as well as fiscal capacity of the County.
- 3.09 The County's goal is to achieve an annual assessment to sales ratio of 100% under current real estate market conditions when the January 1st assessment is compared to sales in the succeeding calendar year.

- 3.10 The County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:
  - a) Establishing new charges and fees as needed and as permitted by law at reasonable levels.
  - b) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
  - c) Aggressively collecting ad-valorem tax revenues, late penalties and related interest as authorized.
- 3.11 The County should pursue intergovernmental revenue sources (grants) for those programs and activities that address a recognized need and are consistent with the County's long-range objectives. Any decision to pursue intergovernmental revenue sources (grants) should include the consideration of the following:
  - a) Present and future funding requirements.
  - b) Cost of administering the funds.
  - c) Costs associated with special conditions or regulations attached to the grant award.
- 3.12 The County will attempt to recover all allowable costs, both direct and indirect associated with the administration and implementation of programs funded through intergovernmental revenue sources (grants). In the case of State and Federally mandated programs, the County will attempt to obtain full funding for the services from the governmental entity requiring the service be provided.

**Policy IV: Capital Improvement Plan and Fixed Assets**

- 4.01 The County's policy on the financing of capital projects states that the County will dedicate the following revenues to the payment of debt and pay-as-you-go (County Contribution) capital projects: Article 40 and 42 one-half cent sales taxes; the county's share of the Occupancy tax; countywide property taxes; and enterprise revenues. The County reserves up to twenty percent (20%) of these annually dedicated revenues for pay-as-you-go projects. In addition the pay-as-you-go policy restricts dedicated property tax revenue up to 20% of a maximum of five cents (\$.05) or \$.01 in countywide property taxes.
- 4.02 The County Manager will submit a ten-year Capital Improvement Plan for review by the BOCC pursuant to established timeline. This Plan will be updated every two years and presented to the BOCC. The Capital Improvement Plan should include capital improvements for all agencies for which the County sets tax rates and assesses levies and/or establishes user fees/charges and/or approves budgets or programs. The Capital Improvement Plan shall include the following elements:
  - a) An implementation plan for each of the capital projects.
  - b) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements and an estimate of the impact of each capital improvement on County revenues and the capital and operating budget.
- 4.03 The County will maintain a schedule of fixed assets that includes completed County projects and construction in process funded through the Capital Improvement Plan in its fixed asset accounting system.
- 4.04 The County will match programs and activities identified in the Capital Improvement Plan with associated revenue sources.
- 4.05 In an effort to efficiently allocate resources, the County shall establish Memorandums of Understanding with the School Board regarding the development and coordination of the County's Capital Improvement Plan. The Memorandum of Understanding will address the following areas: a) plan for required capital improvements, b) debt issuance schedules.
- 4.06 Consistent with the intent of the Capital Improvement Plan stated in Policy No. 4.02 above, the Capital Improvement Plan should:
  - a) Present a plan for required capital improvements.
  - b) Systematically improve and maintain the capital structure of the County.
  - c) Meet the debt ratio targets as defined in Policy Nos. 5.05 and 5.06.
  - d) Provide a schedule of proposed debt issuance.

**Policy V: Debt Management**

- 5.01 The County will not use long-term debt to fund current operations and will continue to emphasize "pay as you go" capital financing.
- 5.02 The County will not use tax revenue anticipation notes (TRANs) to fund current operations.

*Approved: November 14, 2005*

- 5.03 The County does not intend to issue bond anticipation notes (BANs) for a period longer than two years. If the BAN is issued for a capital project, the BAN will be converted to a long-term bond or redeemed at its maturity.
- 5.04 The issuance of variable rate debt by the County will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
- 5.05 Whenever the County finds it necessary to issue General Obligation Bonds (GOs), the following policy will be adhered to:
- a) GO Bonds are bonds that are supported by the promise of the borrowing government to levy whatever amount of tax is necessary to pay principal and interest and can be enforced by legal action of any bondholder.
  - b) Total bonded debt will not exceed 3% of the net assessed valuation of taxable property in the County (LGC sets limit of 8%).
  - c) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - d) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
  - e) The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.
- 5.06 Whenever the County finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
- a) Revenue bonds are defined as bonds on which the debt service is payable solely from the revenue generated from the operation of the project being financed or a category of facilities, or from other non-tax sources of the County.
  - b) Revenue bonds / Special Obligation Bonds (SOBs) of the County and any of its agencies will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of County revenue bonds /special obligation bonds will be subject to the most careful and critical review and must be secured by covenants sufficient to protect the bondholders and the name of the County.
  - c) Revenue bonds /SOBs should be structured to allow an approximately equal annual debt service amount over the life of the issue.
  - d) Designated funds, when required, will be provided to adequately meet debt service requirements in subsequent years.
  - e) Interest earnings on the designated fund balances will only be used to pay debt service on the bonds.
  - f) The term of any debt issued will not exceed the useful life of the capital project/facility of equipment for which the borrowing is intended.
- 5.07 The County shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- 5.08 The County shall comply with all legal requirements regarding the issuance of bonds and certificates of the County and its debt issuing authorities.
- 5.09.1 The County shall establish Memorandums of Understanding with the School Board and any other agency prior to the issuance of debt establishing guidelines regarding the issuance of debt which would be included in Policy No. 5.05(e) above.
- 5.10 Whenever the County finds it necessary to issue Certificates of Participation (COPS) or Installment Purchase Contracts, the following guidelines will be adhered to:
- a) When COPs are issued the County should attempt to deal with only one Financial Institution
  - b) The terms of the debt issued should not exceed the life of the asset.
  - c) The terms should not exceed 25years.
  - d) An escrow account may be used.



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# BUDGET AND AMENDMENT PROCESS

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## OVERVIEW

The budget process is designed to ensure that taxpayer dollars are efficiently and effectively utilized to fairly deliver essential governmental services. The Budget Office serves as a coordinating resource to the Board of County Commissioners (BOCC), County Manager, departments, nonprofit organizations, and citizens who each play a pivotal role in the budget creation and review process. Through the budget, Durham County fulfills its mission to enhance the quality of life for its citizens by providing education; public safety and security, health and human services; economic development; and cultural and recreational resources in the County.

## GOVERNING STATUTES

The North Carolina Local Government Budget and Fiscal Control Act provides the legal framework in which all cities and counties in the state conduct their budgetary processes. The legislation is found in Chapter 159 of the General Statutes and establishes several important dates and provisions including:

- *By April 30* – Departments must submit requests to the budget officer (NCGS § 159-10)
- *By June 1* – Recommended budget must be submitted to Commissioners (NCGS § 159-11 (b))
- *Before adoption* – A public hearing must be held (NCGS § 159-12(b))
- *By July 1* – From 10 days after submitted to the Board, but by July 1, a balanced budget must be adopted (NCGS § 159-13 (a))

## BUDGET PROCESS

All Durham County departments are required to submit requests for appropriation to the County Manager on or before March 15<sup>th</sup> of each year. This is done through a customized version of SAP software that compiles requested revenues, expenditures, and new positions from each department. The Budget & Management Services department is responsible for advising and supporting County departments throughout the entire budget process, performing budget software maintenance and training, publishing recommended and approved budget documents, analyzing and assisting in the Manager's recommendation of requests, updating and distributing a budget manual, among other important duties.

The Budget Office, under the direction of the County Manager, uses the departmental requests as the starting point for developing a recommended budget. Departments are asked to provide a continuation budget and identify expansion items through a priority ranking system. This information is ultimately reviewed and adjusted in order to create a balanced recommended budget that the County Manager presents to the Board of County Commissioners for review prior to May 31<sup>st</sup> of each year. The board is required to hold public hearings on the recommended budget and to adopt a final budget no later than June 30, the close of Durham's County's fiscal year. The BOCC typically holds multiple budget work sessions to address issues in the recommended budget. As required by North Carolina law, the BOCC adopts a budget ordinance setting a tax rate and spending authority for the fiscal year.

## AMENDMENT PROCESS

The adopted budget is prepared by fund, function (e.g., public safety), and department/ agency (e.g., sheriff). However, the appropriations are formally budgeted and approved on a functional basis. The County Manager is authorized to transfer budget amounts within a function up to 15% cumulatively without reporting to the BOCC. The County Manager is authorized to transfer budget amounts between functions of the same fund up to \$20,000 with an official report of such transfer being made at the next regular meeting of the BOCC. Departments routinely submit budget amendments as agenda items to the BOCC after review by the Budget Office. The amendments are typically placed on the consent agenda, but can be pulled for discussion. Upon approval by the BOCC, the Budget Office updates the financial system to reflect the amendment.

FY 2007-08 Budget Calendar
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Thursday	January 11, 2007	Board of County Commissioners Annual Retreat
Friday	January 12	Distribution of Nonprofit Agency application materials
Tuesday & Wednesday	January 16 & 17	Newspaper Advertisements - Nonprofit Agency Application process
	January 16- January 24	SEM (Strategic Enterprise Management) Training (new budget preparation module in SAP system)
Monday	February 5	Distribution of Budget Materials/Manual to Departments (via County Intranet)-Position Cost Planning (PCP) information for departmental verification via e-mail
Friday	February 16	Departments submit PCP changes to Budget Analysts
Monday	February 19	SEM Budget System open for entry of Department Budget Requests
Friday	February 23	Departments submit <b>to Budget Office:</b> <u>Preliminary Position Request</u> form for new positions ; and <u>Information Technology Request</u> form (new requests only, not replacements) <b>to Bonnie Simons in IT</b> (form e-mailed to Departments by IT).
Friday	March 2	Nonprofit Agency Applications due by 4pm to Budget Office
Friday	March 2	Human Resources finalizes PCP changes-new PCP Plan run
Friday	March 16	<b>Departmental Budget Requests DUE TO BUDGET OFFICE - Entered into SEM System (Transmittal Letter, Performance Measures, and Other Supporting Documentation not included on SEM System should be sent via e-mail to Budget Analyst)</b>

Friday	March 16	Superintendent's Recommended Budget Request for Durham Public Schools (as submitted to Board of Education)
Monday-Friday	March 19-March 30	Budget Department Review and Analysis of Departmental Budget Requests
<b>Friday-Thursday</b>	<b>March 30-April 12</b>	<b><u>Departmental Budget Presentations with County Manager or respective Deputy Manager and Budget Office</u></b>
Monday	March 26	Budget Director, Finance Director, Tax Administrator, Tax Assessor and Tax Collector develop revenue estimates for all funds, tax and fire districts
Friday	April 6	Volunteer Fire Districts submit requests to Fire Marshal and Budget Office
Monday	April 9	Human Resources submits preliminary compensation recommendations to the County Manager
Monday	April 9	Budget Staff begins Recommended Budget preparation
Friday	April 27	Durham Public Schools submit School Board's request to County Manager
<b>Monday</b>	<b>May 21</b>	County Manager delivers <b>Recommended Budget to Board of County Commissioners</b> and Notice of Public Hearing to be published
Tuesday-Friday	May 29-June 15	BOCC Budget Work sessions (specific dates to be scheduled)
Monday	June 11	Board holds Public Hearing on Recommended Budget
Monday	June 25	Board Adoption FY 2007-08 Operating Budget Ordinance
Monday	July 2, 2007	FY 2007-08 Budget available in SAP System

## GLOSSARY

**Account:** The detailed record of a particular asset, liability, owners' equity, revenue or expense.

**Accrual basis:** Where revenue and expenses are recorded in the period in which they are earned or incurred regardless of whether cash is received or disbursed in that period.

**Ad valorem tax:** Commonly referred to as property tax; levied on both real and personal property according to the property's valuation and the tax rate.

**Annualize:** Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriated fund balance:** The estimated fund balance appropriated into the annual budget.

**Appropriation:** A legal authorization to incur obligations and make expenditures for specific purposes.

**Approved budget:** The final budget the Board of County Commissioners adopts by July 1.

**Assessed valuation:** Set upon property by the Assessor as a basis for levying property taxes.

**Asset:** Anything owned by an individual or a business, which has commercial or exchange value.

**Balanced budget:** Where revenues and expenditures are budgeted at equal amounts.

**Base budget:** Cost if continuing the existing levels of service.

**Basis of accounting:** Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

**Basis of budgeting:** The annual budget is prepared on the modified accrual basis of accounting as required by North Carolina law.

**Board of County Commissioners (BOCC):** The governing body of Durham County, consisting of five commissioners elected at-large and serving for four year terms.

**Bond:** A written promise to repay debt on a specific date in the future, along with payment of a specified amount of interest at predetermined intervals while the debt is outstanding.

**Bond agency fees:** Fees charged by bond agencies for services related to debt issuance.

**Bond covenant:** Provision in a bond or debt contract which require the debt issuer to meet certain standards or do certain things.

**Bond rating:** Grade indicating a unit's investment qualities; Ratings range from AAA (highest) to D (lowest).

**Budget:** Plan of financial activity for a specific period of time indicating all planned revenues and expenses for the budget period.

**Budget amendment:** A means for the County Commissioners to recognize new revenues or expenditures and amend the operating budget.

**Cafeteria plan:** An employee benefit in which options are presented for health care insurance and related services.

**Capital expenditure (or outlay):** Fixed asset which has a value of \$5,000 or more and has a useful economic lifetime of more than one year.

**Capital Improvement Program (CIP):** Long-range plan which outlines major capital needs and the means of financing proposed acquisitions.

**Certificates of participation:** Shares in a debt obligation created by a capital lease that are sold to or placed with investors. The certificates are secured by the property financed with the debt.

**Code:** System of numbering accounts and transactions in order to produce desired information. *See Commitment Item.*

**Commitment Item:** Accounting code used to classify and expenditure or a revenue. Examples include; 5100011000 – Salary, 5200110200 – Telephone,

**Constant dollars:** Actual dollar amounts adjusted for inflation.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Debt:** Money or other property lent or borrowed and that must be repaid or returned. Debt may be outstanding for a short term (one year or less) or for a long term (one year or more).

**Debt service:** Cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Department:** The organizational units of County government which provide specific services.

**Designated fund balance:** Designations of fund balance represent tentative management plans that are subject to change.

**Elected Officials:** Positions decided upon by voters and include the Board of County Commissioners, Sheriff, and Register of Deeds.

**Employee benefits:** Benefits beyond salary compensation including healthcare, retirement, disability, life insurance, etc.

**Encumbrances:** A reservation of budget authority for a particular purpose. An encumbrance typically occurs when a purchase order or contract is approved.

**Enterprise fund:** A separate fund that accounts for a government-owned enterprise such as solid waste or water-sewer systems.

**Expenditure:** Payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Federal and State Revenues:** Funds received from federal, state, and other local government sources.

**Fire district:** Special district taxes are levied for fire protection in seven districts: Bethesda, Lebanon, Parkwood, Redwood, New Hope, Eno, and Bahama.

**Fiscal year:** A declared accounting year, not necessarily a calendar year. The fiscal year for Durham County is July 1 – June 30.

**Fixed asset:** Assets of long-term character that are intended to continue to be held or used; such as land, buildings, furniture, and other equipment.

**Full-time equivalent (FTE):** A position count that calculates workforce by number of hours worked relative to a standard working schedule. For instance, a part-time worker may be considered .5 FTE.

**Function:** Grouping of agencies that provide similar services. For example the “Public Safety” function includes the Sheriff, EMS, Criminal Justice Resource Center, Fire Marshal, and Emergency Communication among others.

**Fund:** Fiscal entity with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

**Fund balance:** Funds accumulated through the under expenditure of appropriations and/or the act of exceeding anticipated revenue.

**GAAP:** Generally Accepted Accounting Principles.

**GASB:** Government Accounting Standards Board. More information at <http://www.gasb.org/>

**General Fund:** The main operating fund accounting for governmental functions supported by general taxes and revenues, and financial resources that legal requirements do not require to be accounted for in another fund.

**General obligation bonds:** Bond that is backed by the full faith, credit, and taxing power of the government.

**Goal:** A broad statement of desired conditions to be maintained or achieved through the efforts of an organization; standard against which progress is measured.

**Grant:** Gift of money from one organization to another.

**Intergovernmental revenues:** Funds received from federal, state, and other local government sources.

**Internal service fund:** A fund that may be used to account for any activity that provides goods or services to other departments or funds within the same government.

**Lease:** A contract where a party being the owner (lessor) of an asset (leased asset) provides the asset for use by the lessee at a consideration (rentals), either fixed or dependent on any variables, for a certain period (lease period), either fixed or flexible, with an understanding that at the end of such period, the asset, subject to the embedded options of the lease, will be either returned to the lessor or disposed off as per the lessor's instructions.

**Liability:** A loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity

**Mission:** The mission of Durham County Government is to enhance the quality of life for its citizens by providing education; safety and security, health and human services; economic development; and cultural and recreational resources.

**Modified accrual basis:** Under this accounting basis, revenues are considered available when collectible either during the current period or after the end of the current period but in time to pay year-end liabilities. Expenditures are recognized when a transaction or event is expected to draw upon current spendable resources rather than future resources.

**Net assets:** The difference between total assets and current liabilities including non-capitalized long-term liabilities.

**Object of expenditure:** An expenditure classification related to the type of goods or services purchased such as office supplies.

**Objective:** A specific statement of desired results which represents a single step in the achievement of a goal. Objectives are measurable and can be accomplished within a specific interval of time.

**Other Financing Sources:** A revenue category containing appropriated fund balance and transfers from other funds.

**Operating expense:** Cost for personnel, materials, and equipment required for a department to function.

**Ordinance:** A legal document adopted by the governing body setting policy and procedures.

**Pass-through funds:** Funds from other jurisdictions, such as the federal government, which are used often for specific purpose or activity administered by the county.

**Performance budget:** A budget in which expenditures are based primarily upon measurable performance of activities and work programs.

**Performance indicator:** Specific quantitative and qualitative measures of work performed.

**Personal property:** Classified within two divisions; "Tangible" property includes items that are visible and movable, "Intangible" property includes stocks, bonds, bank deposits, etc.

**Personal services:** Expenditures for salaries, wages, and fringe benefits.

**Agency:** Group of related activities performed by one or more organizational units (fund centers) for the purpose of accomplishing a function for which the government is responsible.

**Property taxes:** Levied on real and personal property and set at a rate of cents on each dollar of value of the property.

**Real property:** Land, buildings, and items permanently affixed to land or buildings.

**Reappraisal (or revaluation):** The process of revaluing a jurisdiction's real property in order to adjust the tax value to the market value.

**Reclassification:** A change in the classification and corresponding job title of an existing position which results from a major change in assigned responsibilities.

**Recommended budget:** The County Manager presents a recommended budget to the BOCC based on requests for funding from departments. It must be provided to the BOCC by June 1.

**Reserved fund balance:** Amounts that are not appropriable or are legally segregated for a specific purpose.

**Revenue:** Any type of funds that can be used to pay for expenses. Types of revenue include property taxes, sales taxes, state funds, federal funds, grant funds, fees, interest earnings, loans, etc.

**Revenue bonds:** Bond secured by and repaid from specific and limited revenues. The pledged revenues are most often net revenues or earnings from a self-supporting utility or enterprise.

**Service level:** The amount of service provided during a fiscal year as indicated by one or more performance indicators.

**Special assessments:** Charges to property owners which finance public improvements or services deemed to benefit specific properties.

**Special revenue fund:** A fund used to account for the proceeds of special revenue sources (other than for capital projects) that are legally restricted to expenditures for specific purpose.

**Statute:** North Carolina state laws.

**Tax levy:** Revenue produced by applying a given tax rate to a property's assessed, or tax, value.

**Transfers In/Out:** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trend:** A trend is a continuing direction of movement of a chronological series of data charted on a graph.

**Trust fund:** Used to account for assets the County holds on behalf of others.

**Undesignated fund balance:** The amount of fund balance which is available for future appropriations.

**User charges:** Payment of a fee for direct receipt of a public service by the party who benefits from the service.

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# DURHAM COUNTY - BACKGROUND

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## History

Durham began as a railroad station and settlement named for Dr. Bartlett Durham. While the official birth date is April 26, 1853, when the U.S. Post Office was established, the town was not incorporated until April 10, 1869. The tobacco manufacturing industry focused worldwide attention on the area after the Civil War. As a result of this thriving business Durham grew and prospered tremendously.

In 1881, Durham officials sought to become an autonomous political subdivision and decided to separate from Orange County. Durham County was formed on April 17, 1881 from portions of land transferred into the county from Wake and Orange counties. In 1911, an additional portion of land was transferred into the county from Wake County.

The first Board of County Commissioners convened its initial meeting on May 2, 1881. Durham County operated under the Commission form of government with the chairman serving as chief administrator until 1930. The manager form of government was then adopted and D.W. Newsome became the first manager of Durham County serving until his death in 1949. E.S. Swindell, Jr. succeeded him and served until his retirement in December 1984. John P. Bond, III was named County Manager and served until his resignation in January of 1991. George H. Williams became the 4<sup>th</sup> County Manager and served until October 1995. David F. Thompson served as 5<sup>th</sup> County Manager from May 1996 until March 2000. Mike Ruffin was named County Manager in November 2000 and is currently serving in that capacity.

## Organizational Overview

Policy-making and legislative authority are vested in the Board of County Commissioners consisting of the chairman, vice-chairman and three other members. The governing board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the government's manager (county manager), attorney and tax administrator. The county manager is responsible for carrying out the policies and ordinances of the governing board, for overseeing the day-to-day operations of the government, and for hiring the heads of the various departments. Board members serve four-year terms. The chairman and the vice-chairman of the board are voted upon by the board in their first meeting after being sworn into office. In addition, the Sheriff and Register of Deeds are elected county positions.

Durham County provides a full range of services, including sheriff and fire protection, emergency medical, human services (public health, mental health and social services), elections, register of deeds, animal control, youth home, criminal justice and cultural and recreational. Funding is provided for educational services of the Durham Public Schools and Durham Technical Community College. Also, the County funds services provided in conjunction with the City of Durham through inter-local agreements including economic and physical development, emergency communications, environmental engineering and inspections.

## Economy

Durham is located at the pinnacle of North Carolina's famous Research Triangle Park ("RTP") which was formed in 1959 by Duke University in Durham, North Carolina State University in Raleigh and the University of North Carolina in Chapel Hill. Most of the currently developed portion of the Park, 75% of its 6,800 acres, is in Durham County. The RTP is home to more than 50 major research and development organizations including IBM, GlaxoSmithKline and Nortel, to name a few.

The success of the RTP is evidenced by the growth of Durham County as a major center for health-care activity and as a focal point for high technology research business. Research being conducted in Durham County covers a broad range of fields such as biotechnology, medical instrumentation, health-care products, metallurgy, electronic hardware, software, digital switching, digital transmission, electronics and telecommunications. Other leading organizations are located in the northern section of Durham County such as a new Merck manufacturing location representing an investment of approximately \$300 million and the creation of 200 jobs.

## Quality of Life

Durham County today has evolved from an agricultural and manufacturing economy to achieve world-class status. It has become one of the country's most desirable places to live. In March of 2003, *Forbes* ranked the Raleigh-Durham-Chapel Hill area #3 for Best Place for Business and Careers, in June of 2003, *AARP* ranked Raleigh-Durham-Chapel Hill #3 in Best Places to Reinvent Your Life and in January 2004, *Plant, Sites & Parks* ranked North Carolina #1 for Favorite Location for Business.



# DURHAM COUNTY - COMMUNITY INFORMATION

**Date of incorporation:** 1881

**Form of government:** Commission - Manager

**Area:** 299 Square Miles

**Elevation:** 406 feet

**Climate:**

Mean temperature: 59.0 F

Mean annual rainfall: 41.3 inches

**Medical facilities:**

Number of hospitals: 6

Number of beds: 1885

**Education:**

*Higher education:*

5 institutions

*Public education:*

Elementary: 28 schools

Middle: 8 schools

Senior High: 7 schools

**Police protection (City)**

Number of stations: 5

Number of officers: 500 Sworn

**County Sheriff**

Number of stations: 5

Number of officers: 159 Sworn

206 Detention Officers

**Fire protection (City):**

Number of stations: 15

Number of personnel: 301

**County volunteer fire protection:**

Number of stations: 11

Number of personnel: 250

**Communications (area):**

Radio stations: 16

Television stations: 7

Newspapers (daily): 2

**Recreation and culture:**

Number of parks: 60

Number of 18-hole golf courses: 10

Number of parks with tennis courts: 11

Number of parks with basketball courts: 22

Swimming pools: 5

Number of libraries: 8

**General Statistics:**

FY	Population	Unemployment Rate	School Enrollment ADM
2002	230,000	6.1%	30,821
2003	237,000	5.6%	30,889
2004	242,000	4.2%	30,974
2005	246,924	4.5%	32,096
2006	249,654	3.9%	33,901

**Major Employers:**

Blue Cross Blue Shield of NC

Duke University & Medical Center

Durham City Government

Durham County Government

Durham Public Schools

Durham County Hospital Corp.

GlaxoSmithKline

IBM (International Business Machines)

Lenovo Group, Ltd.

Nortel Networks

North Carolina Central University

Quintiles Transnational

Research Triangle Institute

SunTrust Bank

US Environmental Protection Agency

Veterans Affairs Medical Center

*Source: Durham Chamber of Commerce*

**Top Ten Taxpayers**

Name	Type of Enterprise	% of Total Assessed Valuation
GlaxoSmithKline	Manufacturer	2.74%
IBM	Manufacturer	2.54%
AW North Carolina Inc.	Manufacturer	1.02%
Cree Research	Manufacturer	0.99%
Verizon South Inc.	Communications	0.94%
Duke Energy	Utility	0.80%
Highwoods/Forsyth	Real Estate	0.47%
State St. Bank & Trust	Finance	0.39%
Southpoint Mall LLC	Retail	0.39%
Vac Ltd. Partnership	Real Estate	0.31%
		10.59%

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